

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Calcutt Matthews WBZ Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

THURSDAY



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09/09/2021

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COMPANIES HOUSE

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REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Maidstone Mencap's vision and mission statement outline its role to provide support within the local community.

**Vision**

Making a positive difference to the lives of all with learning disabilities (including their families and carers) within Maidstone and the surrounding areas.

**Mission Statement**

" Enabling and empowering all children & adults with a learning disability and their families & carers to achieve their full potential.

" Providing the best possible start and support through care, education and therapy from early years onwards.

" Providing quality social & leisure activities and opportunities for self-fulfilment within a safe and caring environment.

**Significant activities**

The charity trustees have balanced income against expenditure and maintained all the programmes operated and met its objectives.

**Volunteers**

The trustees would like to thank the many volunteers who have given so much of their time to assist the charity.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### PLAYSCHOOL

Cobtree Playschool has continued to be reflective in its practices to ensure we maintain our caring and nurturing ethos for the children and their families in our setting especially during the unprecedented times COVID gave to us all.

We had to close following government guidelines in March to June, with staff being furloughed during this time.

We reopened for the last few weeks of the summer term, although some children being so vulnerable continued to shield. We divided the hall, staff and children into small bubble groups having completed a detailed risk assessment to keep our protective preventative measures secure. Although this meant lots of extra deep cleaning before and after each session, I thank all playschool staff for the extra time and effort this added to their day.

With many of our volunteer helpers also having to shield during this time, we had support from younger family members of staff volunteering their 1:1 support for the children whilst schools/university closed so a Big thank you is well deserved to them also. The parent's feedback was so positive and grateful to all for being able to offer our provision to their children. We managed to say goodbye to those leaving for school and to celebrate the end of a hard school year, with coffee and ice creams in the gardens for all, thank you to those from the "Coffeeinthecube" team for parking up and enabling this.

We opened for the new term again in September, with fewer children due to those attending FAW nursery as part of their specialist intervention pathway, unable to attend dual placements. We welcomed new children to our fold, with continuing support from our committed team of volunteers, although smaller in numbers whilst those who needed continued to shield and keep themselves safe. We were able to help sustain ourselves during this time with all the children registered receiving their entitlement funding (2, 3 and 4 years) following government and local authority guidelines.

Playschool has a wonderful and dedicated team of staff and volunteers who have all worked so hard to ensure that our changed working practices are keeping everyone safe from COVID-19.

We continue to try and recruit more volunteers, as home, health and family commitments take priority, and we have natural losses of support due to these. I would especially like to highlight the dedication and commitment of all our volunteers and helpers. It continues to be a privilege to work alongside them, recognising their kindness care and support to the children and their families, which continues to embed the ethos of the Playschool. As each year a thank you never seems to be a big enough word for all that they do. It really goes to show what continuing support Cobtree Playschool and Maidstone Mencap have with the service we are providing for the children and their families in our community.

As a team we need to continually look at our sustainability and marketing of our service to ensure we can continue to offer such a valuable service to our community for many years to come. With the specialist nursery up and running at Five Acre Wood and understanding that all schools will have to have a specialist attachment to support children with SEND, we need to ensure that we promote awareness of our setting and charity to support registers for new children.

With fundraising events unable to take place we are so very grateful to all for the support given by the donations received, the Scottish Dancing team have been donating personally to continue to support our playschool, even though they have been unable to dance or attend events.

Liane Morris - Manager Cobtree Playschool

#### JUNIOR GATEWAY & HOLIDAY CLUB REPORT

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for the Year Ended 31 December 2020

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Juniors' sessions were greatly impacted by closures due to COVID-19. We opened again in June, with small bubble groups, and the hall divided into zones to help protect the children and staff. We ran sessions in the morning and afternoon until the end of term to be able to offer as much support as we could to as many families as possible.

From September we extended our junior club to three age groups, running alternate Saturdays to be able to support all those families on our waiting list, we are now able to offer 36 family's sessions with us. This is a testament to the care, commitment, hard work, enthusiasm and fun during the summer holiday club and our playschool, that the consistency and knowledge from our team, is meaning the family's request for places at juniors is forever evolving.

We have a lovely group of young helpers at Juniors and Beccie works hard to spread the word to expand and develop her team, which of course has been extremely hard for her with the school closures this year and those that have been shielding. A huge thank you to the dedication and commitment to all of those in our Junior Club team. It is lovely to see the potential future of Maidstone Mencap in the commitment they all bring.

Holiday club - During the Summer, we did run our holiday club for 4 weeks over August, providing respite for the families of over 50 children and young adults between the ages of 5-18. Despite the concerns of COVID-19 we had several new children as well as many familiar faces attending.

We ran 4 bubble groups with a max. of 12 children, keeping children and staffing consistent in each group to support best practices and the preventative/protective measures needed. Each child/bubble group was offered one day a week to support as many families as was possible. All activities took place in our hall and garden with the day divided to have a planned activity in the afternoon for the children, including very messy fun day or bike rides around the hall area.

We again had a fantastic team, with many familiar faces from previous years, and the day-to-day management from our Youth Juniors and Playschool managers, providing the consistent knowledge and understanding of those entrusted to our care. They all worked so well together reflecting each day to ensure that the children's days were full of fun, activities, and social interactions.

We were all supported by a team of helpers, who provided the 1;1 care, many of whom were familiar with the children and the families from volunteering with us for our junior club. A huge thank you must go out to all for the commitment, time and hard work given to make our holiday club so successful. Sharing their knowledge of the children, the techniques and strategies needed to help keep them entertained happy and motivated, made the children feel safe and confident to explore all the opportunities and experiences we could provide for them.

Photographs taken throughout the summer show the huge smiles reinforcing the fun they had, these books are available for all to see and share with many of the children liking to go through them and see themselves whenever they attend. This Ethos continues to be embedded in our Junior and Youth clubs throughout the year, for which Maidstone Mencap is very proud.

Liane Morris

#### YOUTH CLUB

Flo has worked tirelessly throughout this year to ensure that Youth club continues to offer a provision to those on our registers, running on two Thursday evenings a month supporting young adults from the ages of 16 -25. With activities in the community unable to happen and many having to shield and stay safe in their care provision, Flo ran zoom sessions with different activities and games to look forward to.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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Again, a huge thank you must go to Flo and her team, for the time and commitment that goes to organising and planning these events. The young adults in their care are being given some wonderful experiences and opportunities building on the trusting caring and fun relationships that they have developed with our team. They are building on their confidence to try new things, to interact with their peers engaging and understanding that during their time with us their individual needs are being met. This all supports the foundations needed for them to make a positive contribution in the decision making, and positive behaviours needed in the rules of being together in our community.

We continue to have our major financial support from the Disabled Commissioning Service in being able to run these three clubs throughout this year, as it goes a long way in sustaining the variety and quality of experiences we provided.

Liane Morris

BUILDING REPORT  
Works carried out during 2020

- Fuse boards replaced with new to meet current regulations (Feb)
- Fire Alarm System upgraded with extra sounders and new call points to meet L2 standards and maintenance contract in place with Prism Alarms to check 6 monthly (system installed June)
- Sensory room moved to ground floor
- Extractor Fan installed in men's toilet (Nov)
- Water risk assessment carried out (sept)
- Fire Inspection re-visit passed

Things highlighted from water risk assessment children's toilet water not heating and when butler sink not in use the pipework needs to be flushed regularly, water temperature checks should be recorded monthly.

Planned work for 2021

- Maintenance 5-year plan to be put in place
- Garden fencing to be re-painted
- Children's sinks hot water to be repaired
- Butlers sink to be repaired
- New heating/air conditioning system to be installed works planned from (Jan)
- Radiators/boiler to be removed
- Gas hob to be changed for electric for gas to be disconnected
- Redecoration where radiators are removed
- Clear out mezzanine, re-organize storage

Facilities used at Cobtree Hall

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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- Cleaning services Blue Mountain Management & Sanitary disposal Blue Mountain
- Waste disposal Countryside Recycling
- Lift servicing Southern Counties
- Pest Control A1 pest control
- Fire Alarm Maintenance Prism Alarms
- Fire Protection Fire Protection Services
- Gas Safety Pleidian Inspection Services
- Insurance Arthur J Gallagher
- Telephone BT
- Gas SSE & Electric SSE

Thank you for the support from everyone, and I look forward to being involved in the future works.

Tina Adams, Centre Coordinator

#### MONTHLY DRAW

Our Monthly Draw continues to be well supported both by our current members and by those who have moved away, or for various reasons are no longer members. We are grateful to everyone for their continued support. Given below is the list of the winners for 2020.

January - Mrs L Sorrentino  
February - Mrs L Sorrentino  
March - Graham Tillman  
April - Mrs Gill Watkins  
May - Mr W Simons  
June - Eve White  
July- Edward Raikes  
August - Mrs A West  
September- Lee Taggart  
October - Mrs H Thorndycroft  
November - Mrs L Sorrentino  
December - Penny & Richard Evans

#### Fundraising activities

Unfortunately, due to Covid 19 no fundraising events were held this year. Currently, no events are planned for 2021.

Mark Smith - Fund Raising Committee

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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**FINANCIAL REVIEW**

**Principal funding sources**

The charity receives regular donations from local organisations but also has a very active fundraising arm.

**GRANTS**

Grants received 2020 and how they have been used.

True colours Foundation £6,312

Total for sensory room £6,312

KCC Clubs Grants £51,383

Maidstone Covid Rate grant £3,787.80

Maidstone Covid retail grant £10,000

Linda Hogan (Holiday scheme) £455

Maidstone Covid rate grant £1,310

Lottery Covid-19 Grant £26,769.46

Cornwallis Freemasons' Charity £1,000

Maidstone Covid rate grant 2nd £1,334

Total General funds £96,191.80

David Solomons Charitable Trst £1,000

Total Air Con £1,000

Teresa O'Brien - Grants

**Reserves policy**

The charity needs to hold significant cash funds to provide for uninsured unforeseen costs on Cobtree Hall. The stated policy of the charity has been that it aims to hold 6 months expenditure as net current assets.



REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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**FINANCIAL REVIEW**  
**FINANCIAL REVIEW**

The charity increased its overall balance over the course of 2020 by £63,457.87 (from £82,321.51 to £145,779.38):

1: + £15,297.02 = Annual budget target surplus  
2: + £29,572.70 = Budget income surplus & expenditure underspend  
=> £44,869.72

3: + £10,777.58 = Maidstone Mencap Ring-Fenced funds  
4: + £ 7,810.57 = Cobtree Playschool Ring-Fenced funds  
=> £63,457.87

**1: ANNUAL BUDGET TARGET**

Annual budgets for income (£119,853.71) and expenditure (-£104,556.69) meant we were forecasting a surplus of £15,297.02

This was due to the National Lottery Coronavirus Support Fund grant, otherwise this would have been a breakeven target.

**2: INCOME & EXPENDITURE BUDGETS**

**INCOME:** A surplus of £66,491.29 against budget  
£186,345 versus a target of £119,853.71

The fundraising (Donations, Events, and Hall Hire) budget was reduced by £22k in July when it became apparent the lockdowns caused by the global COVID-19 pandemic would drastically reduce the charity's ability to raise funds; however, this was offset by an increase in the Clubs (Grant) budget by £22k (due to the Government's furlough assistance scheme for employers). Whilst the Finance Committee was quietly confident we would still get close to the income target despite the extremely difficult environment facing the whole country, the charity was extremely fortunate to receive a £20k donation from Lloyds (of London, not the bank), which helped offset the £10k shortfall on the Income Clubs target (due to club closures). Exceeding the annual income target was a fantastic (and unexpected) achievement, and one the charity is extremely grateful for.

**EXPENDITURE:** An underspend of £32,102.31 against budget  
(£136,659) versus a budget-to-date of (£104,556.69)

The charity's successful application for a National Lottery Coronavirus Support Fund grant meant we were able to reduce the HR Salaries budget by £15,297 (lowering the original overall expenditure budget from £119,853.53 to £104.6k). As always, the expenditure budget had safety nets built-in across all divisions to allow for additional expenses, such as unforeseen recruitment needs, and unexpected maintenance issues (we have been caught out too often in the past). Fortunately, the additional monies were not needed and there were underspends on all-but-one of the divisions (an ever-so-slight over-spend of £67 on IT). Notable expenditure savings were on HR (£10.7k), Facilities (£3.7k), Fundraising expenses (1.6k), and Club expenses (£1.3k), which meant there was an underspend of £17.8k. Overall, the charity finished the year with a combined income-surplus and expenditure-underspend of £29,572.70.

**RING-FENCED FUNDS**

3: Mencap Ring-Fenced: Increased by £10,777.58 from £10,570.00 to £21,347.58  
Short Breaks - Junior Gateway (Jan - Mar 2021) = £2,659.75  
Short Breaks - Youth Club (Jan - Mar 2021) = £2,740.25  
National Lottery Grant (2021 portion) = £11,676.58  
Baily Thomas (Ring-Fenced until March 2021) = £3,000  
Air Con = £1,271

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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**FINANCIAL REVIEW**

4: Playschool Ring-Fenced: Increased by £7,810.57 from £2,900 to £10,710.57

DAF = £4,443.93

SENIF = £6,266.64

We finished the year hitting 202% of our revised Fundraising target, thanks to the £20k donation from Lloyds.

I would like to thank Mark, Tina, Liane and Lesley for helping me manage the accounts from afar, whenever I have reached out to them for help. Thank you to the Finance Committee (Sue and Mark), plus Hazel and Liane for agreeing that all staff would be paid their full pay throughout the Furlough period (with the charity financing the additional 20% not covered by the government). Thank you to Hazel for applying to Lloyds for support for the charity, resulting in the £20k donation. And thank you to Teresa whose ability to successfully secure numerous grants, particularly the National Lottery Coronavirus Support Fund, helped guide the charity through a very difficult year. Everyone mentioned, plus the staff and volunteers, helped make my job of writing this end of year report far easier and more positive than I could have hoped six months ago. At least with regards to Maidstone Mencap's finances, I am happy to end 2020 and start 2021 with good news.

James Burrows, Treasurer

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The charity actively pursues opportunities to recruit new trustees from amongst the volunteers and their families as and when members of the existing trustee board need to stand down. New trustees need to be nominated by two existing board members in order to ensure they are of good character and ability.

**Organisational structure**

The charity comprises a board of trustees and a team of volunteers divided up by those that assist running the playschool, a weekly club for older children, a holiday club for older children and a weekly club for your adults, and those involved with assisting others in the community and those involved with fundraising.

**Induction and training of new trustees**

New trustees are encouraged to read guidance issued by MENCAP, The Charity Commission and Companies House on appointment. Where they have specific duties they will shadow the trustees with this role until they are confident they can take over.

Periodically external advisors will provide training.

**Wider network**

Maidstone MENCAP is an associate of MENCAP England 123 Golden Lane London EC1Y 0RT.

**Related parties**

The charity works with the local authority, schools and other charities in raising funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT CHAIRMAN'S REPORT**

2020 what a year! Who would ever have imagined our country would spend most months in varying degrees of lock down? Many industries and charities have been hit hard and things have been very difficult indeed. All things considered, Maidstone Mencap has escaped lightly due to some amazing grants received and our even more amazing staff who kept things going as much as possible.

We were extremely fortunate to receive a National Lottery Coronavirus Support Fund grant which helped considerably along with a £20,000 donation from Lloyd's of London for which we are extremely grateful. The charity finished the year with a combined income surplus and expenditure under spend of £29,572.

Playschool was forced to close in the first lockdown and staff were furloughed. At the times it reopened, it was with a much-reduced attendance due to the vulnerability of the children however with the incredible amount of hard work from staff and volunteers, with extra cleaning and changes in working practices Playschool was able to continue to provide its service as well as providing a safe environment.

Despite all the hurdles the charity managed to provide respite to families for over 50 children in holiday club and have then continued to run the Junior and Youth clubs wherever possible.

The Trustees are always grateful to Liane and her inspiring team of staff and volunteers for their input but the support, and dedication in 2020 has been phenomenal. In the most difficult of circumstances, they have kept the charity going and continued to make a positive contribution to the community. We cannot thank you all enough!

On a personal note, I would like to thank Hazel for her secretarial role keeping us all in order and James for his ongoing long distance Treasurer's role. Finally, I would like to thank my fellow trustees for their continued support and hope that 2021 is a much safer year for all.

Sue Roughley, Chair

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02672192 (England and Wales)

**Registered Charity number**  
1009677

**Registered office**  
Cobtree Hall  
Willington Street  
Maidstone  
Kent  
ME15 8EB

**Trustees**  
Mark Smith  
Lesley Rowbotham  
Susan Jane Roughley  
Sally Collett  
Lynn Jacqueline Snedden  
Mary Louise Rimmer  
Guy Alexander Roughley

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Company Secretary**

Hazel Callaghan

##### **Auditors**

Calcutt Matthews WBZ Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

##### **President**

Mrs Helen Grant MP

##### **Other Committee Members**

Mrs Hazel Callaghan Secretary  
Mr James Burrows Treasurer  
Mrs Liane Morris Playschool & Clubs Manager  
Mrs Tina Adams Centre Co-ordinator

#### **PUBLIC BENEFIT**

The charity provides public benefit by assisting people with learning disabilities in the borough and surrounds of Maidstone.

More information about the national work of the charity can be found at [www.mencap.org.uk](http://www.mencap.org.uk).

The trustees have paid due regard to Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Maidstone Mencap Charitable Trust Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2020

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

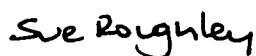
**AUDITORS**

The auditors, Calcutt Matthews, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 6 September 2021 and signed on its behalf by:



Mark Smith - Trustee



### **Opinion**

We have audited the financial statements of Maidstone Mencap Charitable Trust Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Nicholas Hume*

Nicholas Hume (Senior Statutory Auditor)  
for and on behalf of Calcutt Matthews WBZ Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

Date: *7 September 2021*



MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2020

		Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		67,121	5,347	72,468	100,273
<b>Charitable activities</b>	4				
Local Authority		16,432	22,320	38,752	-
Trusts and Foundations		64,297	455	64,752	23,545
Other trading activities	2	5,649	-	5,649	16,263
Investment income	3	3	-	3	12
Other income	5	4,721	-	4,721	-
<b>Total</b>		<b>158,223</b>	<b>28,122</b>	<b>186,345</b>	<b>140,093</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	645	-	645	2,226
<b>Charitable activities</b>	7				
Playschool		81,909	-	81,909	73,769
Youth Club		3,900	5,259	9,159	7,604
Junior Gateway					
		13,111	-	13,111	9,888
Holiday Club					
		5,362	15,773	21,135	30,131
Senior Gateway		4,483	-	4,483	13,923
Ring Fenced		180	-	180	-
Other		4,690	72	4,762	7,039
<b>Total</b>		<b>114,280</b>	<b>21,104</b>	<b>135,384</b>	<b>144,580</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>43,943</b>	<b>7,018</b>	<b>50,961</b>	<b>(4,487)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>135,096</b>	<b>23,604</b>	<b>158,700</b>	<b>163,187</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>179,039</b>	<b>30,622</b>	<b>209,661</b>	<b>158,700</b>

The notes form part of these financial statements

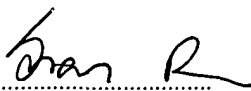
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

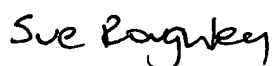
BALANCE SHEET  
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	61,116	5,262	66,378	76,305
<b>CURRENT ASSETS</b>					
Debtors	13	428	-	428	-
Cash at bank and in hand		116,841	29,014	145,855	82,395
		<u>117,269</u>	<u>29,014</u>	<u>146,283</u>	<u>82,395</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	654	(3,654)	(3,000)	-
<b>NET CURRENT ASSETS</b>		<u>117,923</u>	<u>25,360</u>	<u>143,283</u>	<u>82,395</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>179,039</u>	<u>30,622</u>	<u>209,661</u>	<u>158,700</u>
<b>NET ASSETS</b>		<u>179,039</u>	<u>30,622</u>	<u>209,661</u>	<u>158,700</u>
<b>FUNDS</b>	15				
Unrestricted funds:					
General fund				77,037	45,329
Jr Gateway				13,182	878
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				(9,590)	(9,521)
				<u>179,039</u>	<u>135,096</u>
Restricted funds				<u>30,622</u>	<u>23,604</u>
<b>TOTAL FUNDS</b>				<u>209,661</u>	<u>158,700</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2021 and were signed on its behalf by:

  
Mark Smith - Trustee



The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Allocation and apportionment of costs**

No charge to support costs is made to the play school. Other activities absorb support costs on the basis of use.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31.12.20	31.12.19
	£	£
Fundraising events	759	13,202
Rent from clubs	4,890	3,061
	<u>5,649</u>	<u>16,263</u>

**3. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>3</u>	<u>12</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.12.20	31.12.19
		£	£
Grants	Local Authority	38,752	-
Grants	Trusts and Foundations	64,752	23,545
		<u>103,504</u>	<u>23,545</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Kent County Council	51,383	11,055
Bernard Sunley Charitable Foundation	-	3,000
Cobtree Charity Trust	-	2,500
Big Lottery / National Lottery	26,922	-
Ann Reynolds Charitable Trust	-	1,000
Golding Vision	-	990
The ACT Foundation	-	5,000
Maidstone Borough Council	16,432	-
The David Solomons Charitable Trust	1,000	-
The Cornwallis East Kent Freemasons' Charity	1,000	-
The Linda Hogan Community Fund	455	-
The True Colours Trust Grant	6,312	-
	<u>103,504</u>	<u>23,545</u>

**5. OTHER INCOME**

	31.12.20	31.12.19
	£	£
Government Grants	<u>4,721</u>	<u>-</u>

Other Income consists of Government Grants received under the Job Retention Scheme.

**6. RAISING FUNDS**

**Other trading activities**

	31.12.20	31.12.19
	£	£
Fundraising activities	<u>645</u>	<u>2,226</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Playschool	81,533	376	81,909
Youth Club	9,116	43	9,159
Junior Gateway			
	13,053	58	13,111
Holiday Club			
	20,968	167	21,135
Senior Gateway	4,483	-	4,483
Ring Fenced	-	180	180
	<u>129,153</u>	<u>824</u>	<u>129,977</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Totals £
Playschool	296	80	376
Youth Club	34	9	43
Junior Gateway			
	46	12	58
Holiday Club			
	155	12	167
Ring Fenced	180	-	180
	<u>711</u>	<u>113</u>	<u>824</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>26,631</u>	<u>24,680</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**11. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The above is Full Time Equivalent. There are 18 part-time workers.

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020	39,420	240,457	22,120	301,997
Additions	-	9,228	7,476	16,704
	<u>39,420</u>	<u>249,685</u>	<u>29,596</u>	<u>318,701</u>
<b>DEPRECIATION</b>				
At 1 January 2020	-	207,174	18,518	225,692
Charge for year	-	24,969	1,662	26,631
	<u>-</u>	<u>232,143</u>	<u>20,180</u>	<u>252,323</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>39,420</u>	<u>17,542</u>	<u>9,416</u>	<u>66,378</u>
At 31 December 2019	<u>39,420</u>	<u>33,283</u>	<u>3,602</u>	<u>76,305</u>

**13. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.20 £	31.12.19 £
Other debtors	428	-
	<u>428</u>	<u>-</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
Accruals and deferred income	3,000	-
	<u>3,000</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	45,329	46,205	(14,497)	77,037
Jr Gateway	878	6,724	5,580	13,182
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	(9,521)	(8,986)	8,917	(9,590)
	<u>135,096</u>	<u>43,943</u>	<u>-</u>	<u>179,039</u>
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	1,981	486	-	2,467
Youth Club - restricted funding	5,873	6,532	-	12,405
The Clothworkers Grant				
	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>13,500</u>
	<u>23,604</u>	<u>7,018</u>	<u>-</u>	<u>30,622</u>
<b>TOTAL FUNDS</b>	<u>158,700</u>	<u>50,961</u>	<u>-</u>	<u>209,661</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,358	(57,153)	46,205
Jr Gateway	14,567	(7,843)	6,724
Playschool	40,298	(49,284)	(8,986)
	<u>158,223</u>	<u>(114,280)</u>	<u>43,943</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	16,331	(15,845)	486
Youth Club - restricted funding	11,791	(5,259)	6,532
	<u>28,122</u>	<u>(21,104)</u>	<u>7,018</u>
<b>TOTAL FUNDS</b>	<u>186,345</u>	<u>(135,384)</u>	<u>50,961</u>



15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	41,972	3,357	45,329
Jr Gateway	2,634	(1,756)	878
Fixed asset replacement fund	48,410	-	48,410
Contingency Fund	50,000	-	50,000
Playschool	3,762	(13,283)	(9,521)
	<u>146,778</u>	<u>(11,682)</u>	<u>135,096</u>
<b>Restricted funds</b>			
The Maintenance Fund	2,250	-	2,250
Holiday Club - restricted funding	-	1,981	1,981
Youth Club - restricted funding	659	5,214	5,873
The Clothworkers Grant			
	<u>13,500</u>	<u>-</u>	<u>13,500</u>
	<u>16,409</u>	<u>7,195</u>	<u>23,604</u>
<b>TOTAL FUNDS</b>	<u>163,187</u>	<u>(4,487)</u>	<u>158,700</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,584	(57,227)	3,357
Jr Gateway	4,374	(6,130)	(1,756)
Playschool	37,349	(50,632)	(13,283)
	<u>102,307</u>	<u>(113,989)</u>	<u>(11,682)</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	27,474	(25,493)	1,981
Youth Club - restricted funding	10,312	(5,098)	5,214
	<u>37,786</u>	<u>(30,591)</u>	<u>7,195</u>
<b>TOTAL FUNDS</b>	<u>140,093</u>	<u>(144,580)</u>	<u>(4,487)</u>

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	41,972	49,562	(14,497)	77,037
Jr Gateway	2,634	4,968	5,580	13,182
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	3,762	(22,269)	8,917	(9,590)
	<u>146,778</u>	<u>32,261</u>	<u>-</u>	<u>179,039</u>
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	-	2,467	-	2,467
Youth Club - restricted funding	659	11,746	-	12,405
The Clothworkers Grant				
	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>13,500</u>
	<u>16,409</u>	<u>14,213</u>	<u>-</u>	<u>30,622</u>
<b>TOTAL FUNDS</b>	<u>163,187</u>	<u>46,474</u>	<u>-</u>	<u>209,661</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	163,942	(114,380)	49,562
Jr Gateway	18,941	(13,973)	4,968
Playschool	77,647	(99,916)	(22,269)
	<u>260,530</u>	<u>(228,269)</u>	<u>32,261</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	43,805	(41,338)	2,467
Youth Club - restricted funding	22,103	(10,357)	11,746
	<u>65,908</u>	<u>(51,695)</u>	<u>14,213</u>
<b>TOTAL FUNDS</b>	<u>326,438</u>	<u>(279,964)</u>	<u>46,474</u>

During the year a number of Designated funds were set up and these are as follows:

**Fixed asset replacement Fund**

**15. MOVEMENT IN FUNDS - continued**

Monies set aside for the repair and replacement of owned assets.

**Contingency Fund**

An amount equivalent to six months expenditure was set aside in a designated fund in order to ensure that, should the charity stop receiving funding, it could continue operating for a full year before needing to close.

**Playschool Fund**

Income received for the playschool is set aside and used for the running of the playschool therefore all income and expenditure for this will be shown under this new designated fund.

**Holiday Club Fund**

Income received for the Holiday Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

**Youth Club Fund**

Income received for the Youth Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

**Junior Gateway Fund**

Income received for Junior Gateway is set aside and used for the running of this activity and therefore all income and expenditure for this will be shown under this new designated fund.

**Maintenance Fund**

The Maintenance fund is a restricted fund that was set up to ensure emergency repairs can be carried out using this approved money.

**Clothworkers Fund**

The Clothworkers Fund is a restricted fund that was set up specifically for improvements to the roof. This has been fully used, with £1500 spent on expenditure-related items incurred in the project, and the remaining £13,500 capitalised as part of the improvements to property.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	43,749	20,135
Gift aid	428	454
Subscriptions	520	530
Holiday Club	4,516	27,474
Playschool	19,216	36,995
Junior Gateway	3,210	4,373
Youth Club	829	10,312
	<u>72,468</u>	<u>100,273</u>
<b>Other trading activities</b>		
Fundraising events	759	13,202
Rent from clubs	4,890	3,061
	<u>5,649</u>	<u>16,263</u>
<b>Investment income</b>		
Deposit account interest	3	12
<b>Charitable activities</b>		
Grants	103,504	23,545
<b>Other income</b>		
Government Grants	4,721	-
	<u>186,345</u>	<u>140,093</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising activities	645	2,226
<b>Charitable activities</b>		
Wages	79,459	81,659
Insurance	2,589	2,474
Light and heat	3,674	2,246
Telephone	1,028	1,202
Postage and stationery	1,524	2,005
Repairs and renewals	12,394	14,047
Holiday club expenditure	556	1,630
Carried forward	101,224	105,263

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>Charitable activities</b>		
Brought forward	101,224	105,263
Youth Club expenditure	227	589
Playschool expenditure	733	2,465
Staff Training	339	1,423
Improvements to property	24,968	24,045
Fixtures and fittings	1,662	634
	<u>129,153</u>	<u>134,419</u>
<b>Other</b>		
General Expenditure	1,867	4,458
Audit	2,895	2,581
	<u>4,762</u>	<u>7,039</u>
<b>Support costs</b>		
<b>Management</b>		
Advertising	104	89
Sundries	607	608
	<u>711</u>	<u>697</u>
<b>Finance</b>		
Bank charges	113	199
	<u>113</u>	<u>199</u>
Total resources expended	<u>135,384</u>	<u>144,580</u>
<b>Net income/(expenditure)</b>	<u>50,961</u>	<u>(4,487)</u>